

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**

► See instructions on pages 3 and 4.  
► Attach to Form 1040, 1040NR, or 1041.

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

|    |  |    |   |   |
|----|--|----|---|---|
| 1  | Combine lines 1, 6, and 10 of your 2004 Form 6251. Estates and trusts, see instructions . . . . .  | 1  |   |   |
| 2  | Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .  | 2  |   |   |
| 3  | Minimum tax credit net operating loss deduction (see instructions) . . . . .   | 3  | ( | ) |
| 4  | Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2004, see instructions . . . . .  | 4  |   |   |
| 5  | Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2004; \$40,250 if single or head of household for 2004; or \$29,000 if married filing separately for 2004. Estates and trusts, enter \$22,500 . . . . .  | 5  |   |   |
| 6  | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2004; \$112,500 if single or head of household for 2004; or \$75,000 if married filing separately for 2004. Estates and trusts, enter \$75,000 . . . . .  | 6  |   |   |
| 7  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .  | 7  |   |   |
| 8  | Multiply line 7 by 25% (.25) . . . . .   | 8  |   |   |
| 9  | Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions . . . . .  | 9  |   |   |
| 10 | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .  | 10 |   |   |
| 11 | • If for 2004 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here.<br>• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result. | 11 |   |   |
| 12 | Minimum tax foreign tax credit exclusion items (see instructions) . . . . .  | 12 |   |   |
| 13 | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .  | 13 |   |   |
| 14 | Enter the amount from your 2004 Form 6251, line 34, or 2004 Form 1041, Schedule I, line 55 . . . . .   | 14 |   |   |
| 15 | <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-   | 15 |   |   |

**Part II Minimum Tax Credit and Carryforward to 2006**

|    |  |    |  |  |
|----|--|----|--|--|
| 16 | Enter the amount from your 2004 Form 6251, line 35, or 2004 Form 1041, Schedule I, line 56 . . . . .   | 16 |  |  |
| 17 | Enter the amount from line 15 above . . . . .  | 17 |  |  |
| 18 | Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .   | 18 |  |  |
| 19 | <b>2004 minimum tax credit carryforward.</b> Enter the amount from your 2004 Form 8801, line 26 . . . . .  | 19 |  |  |
| 20 | Enter the total of your 2004 unallowed nonconventional source fuel credit and 2004 unallowed qualified electric vehicle credit (see instructions) . . . . .  | 20 |  |  |
| 21 | Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .   | 21 |  |  |
| 22 | Enter your 2005 regular income tax liability minus allowable credits (see instructions) . . . . .  | 22 |  |  |
| 23 | Enter the amount from your 2005 Form 6251, line 33, or 2005 Form 1041, Schedule I, line 54 . . . . .   | 23 |  |  |
| 24 | Subtract line 23 from line 22. If zero or less, enter -0- . . . . .  | 24 |  |  |
| 25 | <b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2005 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d . . . . . | 25 |  |  |
| 26 | <b>Minimum tax credit carryforward to 2006.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .   | 26 |  |  |

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution:** If you did not complete the 2004 Qualified Dividends and Capital Gain Tax Worksheet, the 2004 Schedule D Tax Worksheet, or Part V of the 2004 Schedule D (Form 1041), see the instructions before completing this part.

|  |   |           |           |  |
|--|---|-----------|-----------|--|
| <b>27</b>  | Enter the amount from Form 8801, line 10 . . . . .  |           | <b>27</b> |  |
| <b>28</b>  | Enter the amount from line 6 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2004 Schedule D Tax Worksheet, or the amount from line 22 of the 2004 Schedule D (Form 1041), whichever applies.*   | <b>28</b> |           |  |
| <p><b>If you figured your 2004 tax using the 2004 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b></p> |   |           |           |  |
| <b>29</b>  | Enter the amount from line 19 of your 2004 Schedule D (Form 1040), or line 14b, column (2), of the 2004 Schedule D (Form 1041) . . . . .  | <b>29</b> |           |  |
| <b>30</b>  | Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2004 Schedule D Tax Worksheet . . . . .   | <b>30</b> |           |  |
| <b>31</b>  | Enter the <b>smaller</b> of line 27 or line 30 . . . . .  | <b>31</b> |           |  |
| <b>32</b>  | Subtract line 31 from line 27 . . . . .   | <b>32</b> |           |  |
| <b>33</b>  | If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2004), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2004) from the result . . . . . ▶  | <b>33</b> |           |  |
| <b>34</b>  | Enter:<br>• \$58,100 if married filing jointly or qualifying widow(er) for 2004,<br>• \$29,050 if single or married filing separately for 2004,<br>• \$38,900 if head of household for 2004, or<br>• \$1,950 for an estate or trust . . . . .   | <b>34</b> |           |  |
| <b>35</b>  | Enter the amount from line 7 of your 2004 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2004 Schedule D Tax Worksheet, or the amount from line 23 of the 2004 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2004 Schedule D (Form 1041), enter -0- . . . . . | <b>35</b> |           |  |
| <b>36</b>  | Subtract line 35 from line 34. If zero or less, enter -0- . . . . .   | <b>36</b> |           |  |
| <b>37</b>  | Enter the <b>smaller</b> of line 27 or line 28 . . . . .  | <b>37</b> |           |  |
| <b>38</b>  | Enter the <b>smaller</b> of line 36 or line 37 . . . . .  | <b>38</b> |           |  |
| <b>39</b>  | Multiply line 38 by 5% (.05) . . . . . ▶  | <b>39</b> |           |  |
| <b>40</b>  | Subtract line 38 from line 37 . . . . .   | <b>40</b> |           |  |
| <b>41</b>  | Multiply line 40 by 15% (.15) . . . . . ▶   | <b>41</b> |           |  |
| <p><b>If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.</b></p>   |   |           |           |  |
| <b>42</b>  | Subtract line 37 from line 31 . . . . .   | <b>42</b> |           |  |
| <b>43</b>  | Multiply line 42 by 25% (.25) . . . . . ▶   | <b>43</b> |           |  |
| <b>44</b>  | Add lines 33, 39, 41, and 43 . . . . .  | <b>44</b> |           |  |
| <b>45</b>  | If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .  | <b>45</b> |           |  |
| <b>46</b>  | Enter the <b>smaller</b> of line 44 or line 45 here and on line 11 . . . . .  | <b>46</b> |           |  |

\* The 2004 Qualified Dividends and Capital Gain Tax Worksheet is on page 34 of the 2004 Instructions for Form 1040. The 2004 Schedule D Tax Worksheet is on page D-9 of the 2004 Instructions for Schedule D (Form 1040) (page 37 of the 2004 Instructions for Form 1041).